

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF WEST VIRGINIA

UNITED STATES OF AMERICA

Plaintiff,

vs.

JOHN F. THRELKELD

1070 MAPLE RUN

TARIFF, WV 25259,

Defendant.

Civil Action No. 2:14-22847

**COMPLAINT FOR FEDERAL TAXES**

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to collect the unpaid federal income tax liabilities of the defendant taxpayer, John F. Threlkeld, as alleged below.

**JURISDICTION AND VENUE**

1. Jurisdiction over this action is conferred upon this Court by virtue of 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. § 7402(a).

2. Venue is proper in this district under 28 U.S.C. § 1396 because the liabilities at issue accrued, and the defendant resides, within the judicial district of this Court.

**PARTIES**

3. Plaintiff is the United States of America.

4. Defendant John F. Threlkeld (“Taxpayer”) resides in Roane County, West Virginia, within the judicial district of this Court.

**COUNT I: REDUCE TAX ASSESSMENTS AGAINST  
MR. THRELKELD TO JUDGMENT**

5. The allegations of paragraphs 1 through 4, inclusive, are realleged and incorporated by reference in this count as though fully set forth herein.

6. A delegate of the Secretary of the Treasury made various assessments against Taxpayer for unpaid federal income tax, penalties, and interest relating to the taxable years of 1998 through 2002, and 2004 through 2006, as well as the penalties assessed against the Taxpayer under Section 6702 of the Internal Revenue Code for the years 1998 through 2005 and 2007 for filing frivolous returns with the Internal Revenue Service. The dates of the various assessments, the years to which they relate, and the amount of tax assessed, are set forth as follows:

<u>Type</u>	<u>Tax Year</u>	<u>Assessment Date</u>	<u>Amount of Assessment</u>
1040	1998	July 12, 2004	\$3,651.00
1040	1999	July 12, 2004	\$6,589.00
1040	2000	July 12, 2004	\$5,871.00
1040	2001	July 12, 2004	\$2,149.00
1040	2002	March 7, 2005	\$6,180.00
1040	2004	July 6, 2009	\$5,819.00
1040	2005	July 6, 2009	\$8,021.00
1040	2006	November 29, 2010	\$7,501.00
Civil Penalty	1998	July 3, 2006	\$500.00

Civil Penalty	1999	July 3, 2006	\$500.00
Civil Penalty	2000	July 3, 2006	\$500.00
Civil Penalty	2001	July 3, 2006	\$500.00
Civil Penalty	2002	July 3, 2006	\$500.00
Civil Penalty	2003	June 26, 2006	\$500.00
Civil Penalty	2004	July 17, 2006 May 30, 2011	\$500.00 \$5,000.00
Civil Penalty	2005	June 18, 2007 May 30, 2011	\$500.00 \$5,000.00
Civil Penalty	2007	May 11, 2009 September 27, 2010	\$5,000.00 \$5,000.00

7. The Internal Revenue Service (“Service”) gave Taxpayer proper notice and demand for the payment of the aforementioned tax assessments.

8. Statutory additions, penalties, interest, and costs have accrued and will continue to accrue on the tax assessments according to law.

9. Taxpayer has failed to pay the full amounts due and owing to the United States as a result of the tax assessments.

10. As of January 13, 2014, Taxpayer was indebted to the United States in the amount of \$106,021 in connection with the tax assessments described in paragraph 6, above.

WHEREFORE, plaintiff, the United States of America, prays that this Court:

A. Order, adjudge, decree, and declare that Taxpayer is indebted to the United States in the amount of \$106,021, as of January 13, 2014, plus penalties, interest, and statutory additions that will accrue from that date according to law;

B. Award to the United States its costs of prosecuting this action; and

C. Award such other and further relief as the Court may deem to be just and proper under the circumstances.

Dated: July 11, 2014.

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